

## ***Taxation statistics 2009–10***

### **Table 15: Personal tax**

#### **Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>**

##### **Part D: Tax offset items**

###### **Notes:**

\* The symbol 'n.a.' used in this publication means not applicable or not available.

\* Totals may not equal the sum of components due to rounding.

\* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

\* Taxpayers with Total business income greater than \$0.

1 The statistics for the 2009–10 income year were sourced from 2009 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.

2 Sum of 'Franking credit' and 'Share of franking credit from franked dividends'.

3 Also referred to as 'Beneficiary tax offset'.

# Taxation statistics 2009–10

## Table 15: Personal tax

### Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>

#### Part D: Tax offset items

		Loss/nil	\$1-\$10,000	\$10,001-\$50,000	\$50,001-\$75,000
Total individuals	no.	1,355	295,360	394,120	119,240
<b>Tax Offsets claimed by individuals on the return form</b>					
Total franking credits <sup>2</sup>	no.	600	85,430	96,975	27,495
	\$	1,194,962	230,195,663	235,364,932	65,003,061
Spouse tax offset - housekeeper	no.	5	50	75	25
	\$	2,190	82,611	138,953	45,553
Spouse tax offset - other	no.	50	6,700	10,975	4,225
	\$	95,119	11,130,719	18,633,045	7,403,485
Spouse tax offset	no.	50	6,900	11,285	4,330
	\$	97,309	11,425,760	19,106,847	7,567,179
Superannuation contributions tax offset	no.	30	5,770	5,135	1,045
	\$	72,815	15,899,083	13,888,018	2,599,327
30% private health insurance tax offset	no.	35	5,610	5,915	1,745
	\$	21,208	3,756,208	4,010,965	1,112,103
Education tax refund	no.	105	26,440	32,970	8,450
	\$	58,627	14,992,946	19,513,435	5,088,647
Superannuation contributions spouse tax offset	no.	5	405	365	145
	\$	1,620	165,805	150,996	55,540
Zone or overseas forces tax offset	no.	55	12,535	15,910	4,975
	\$	23,209	4,985,302	6,524,199	2,240,284
Medical expenses tax offset	no.	115	23,025	24,655	8,435
	\$	63,698	13,514,825	14,808,062	5,242,299
Parent/parent-in-law/invalid relative tax offset	no.	5	520	480	165
	\$	7,878	719,688	696,755	244,155
Other tax offsets	no.	5	35	50	15
	\$	657	115,083	261,824	62,925
Total tax offsets claimed on return form	\$	1,483,356	280,804,023	294,824,472	84,130,080
<b>Tax offsets calculated by the Tax Office</b>					
Senior Australians tax offset	no.	55	13,270	18,480	3,040
	\$	71,133	18,336,666	28,999,328	4,516,725
Pension income tax offset	no.	15	7,685	7,250	765
	\$	16,617	11,593,234	12,164,587	1,138,011
Mature age workers tax offset	no.	105	46,030	80,490	22,430
	\$	43,502	14,262,866	35,144,794	10,314,395

# Taxation statistics 2009–10

## Table 15: Personal tax

### Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>

#### Part D: Tax offset items

		\$75,001-\$100,000	\$100,001-\$250,000	\$250,001-\$500,000	\$500,001-\$1,000,000
Total individuals	no.	58,045	109,135	38,425	17,470
<b>Tax Offsets claimed by individuals on the return form</b>					
Total franking credits <sup>2</sup>	no.	15,155	32,960	14,505	8,125
	\$	43,308,741	101,065,108	54,468,337	50,599,956
Spouse tax offset - housekeeper	no.	20	15	5	5
	\$	31,283	33,925	12,778	13,059
Spouse tax offset - other	no.	1,890	2,860	610	215
	\$	3,365,470	5,101,913	1,117,729	395,256
Spouse tax offset	no.	1,945	2,920	630	225
	\$	3,457,074	5,194,687	1,149,906	417,524
Superannuation contributions tax offset	no.	545	1,105	425	245
	\$	1,528,915	3,224,754	1,348,892	754,787
30% private health insurance tax offset	no.	1,030	2,090	895	460
	\$	684,783	1,550,886	769,903	449,208
Education tax refund	no.	3,595	5,945	1,485	475
	\$	2,095,211	3,507,951	943,589	313,703
Superannuation contributions spouse tax offset	no.	105	195	65	25
	\$	40,854	75,206	27,421	10,611
Zone or overseas forces tax offset	no.	2,700	5,360	1,875	770
	\$	1,240,892	2,353,147	727,790	288,159
Medical expenses tax offset	no.	4,735	9,390	3,590	1,875
	\$	3,012,125	6,822,194	2,877,874	1,718,252
Parent/parent-in-law/invalid relative tax offset	no.	60	110	30	15
	\$	99,152	179,656	51,198	29,302
Other tax offsets	no.	5	5	5	5
	\$	5,278	107,524	26,229	5
Total tax offsets claimed on return form	\$	53,377,814	120,578,038	61,447,651	54,267,804
<b>Tax offsets calculated by the Tax Office</b>					
Senior Australians tax offset	no.	1,140	1,865	540	160
	\$	1,656,399	2,739,285	810,263	217,905
Pension income tax offset	no.	250	385	85	10
	\$	388,241	543,355	116,276	12,619
Mature age workers tax offset	no.	9,085	13,620	3,795	1,395
	\$	4,003,219	5,988,099	1,668,271	597,050

# Taxation statistics 2009–10

## Table 15: Personal tax

### Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>

#### Part D: Tax offset items

		\$1,000,001- \$2,000,000	\$2,000,001- \$10,000,000	\$10,000,001 or more	Total
Total individuals	no.	7,060	3,735	450	1,044,390
<b>Tax Offsets claimed by individuals on the return form</b>					
Total franking credits <sup>2</sup>	no.	3,925	2,390	275	287,840
	\$	31,410,317	32,863,121	11,800,389	857,274,587
Spouse tax offset - housekeeper	no.	0	5	0	200
	\$	0	2,190	0	362,542
Spouse tax offset - other	no.	80	50	5	27,660
	\$	143,603	89,924	11,055	47,487,318
Spouse tax offset	no.	80	55	5	28,420
	\$	143,603	95,770	11,055	48,666,714
Superannuation contributions tax offset	no.	120	60	10	14,495
	\$	477,140	269,492	41,378	40,104,601
30% private health insurance tax offset	no.	205	90	5	18,090
	\$	217,131	98,121	2,949	12,673,465
Education tax refund	no.	205	120	15	79,810
	\$	156,014	81,671	6,228	46,758,022
Superannuation contributions spouse tax offset	no.	10	5	0	1,320
	\$	5,577	540	0	534,170
Zone or overseas forces tax offset	no.	245	110	15	44,550
	\$	84,065	36,209	7,128	18,510,384
Medical expenses tax offset	no.	780	410	45	77,060
	\$	778,658	423,530	34,771	49,296,288
Parent/parent-in-law/invalid relative tax offset	no.	10	5	5	1,410
	\$	22,408	14,417	858	2,065,467
Other tax offsets	no.	5	0	0	115
	\$	5,078	0	0	584,603
Total tax offsets claimed on return form	\$	33,143,977	33,801,200	11,898,528	1,029,756,943
<b>Tax offsets calculated by the Tax Office</b>					
Senior Australians tax offset	no.	60	20	5	38,635
	\$	81,308	34,437	4,348	57,467,797
Pension income tax offset	no.	5	5	0	16,445
	\$	7,072	2,911	0	25,982,923
Mature age workers tax offset	no.	500	225	20	177,690
	\$	212,754	89,468	8,675	72,333,093

***Taxation statistics 2009–10***

**Table 15: Personal tax**

**Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>**

**Part D: Tax offset items**

		Loss/nil	\$1-\$10,000	\$10,001-\$50,000	\$50,001-\$75,000
Entrepreneurs' tax offset	no.	15	62,345	173,325	67,025
	\$	4,398	5,956,087	92,637,912	42,773,154
Low income tax offset	no.	570	181,005	289,430	95,855
	\$	504,031	158,414,378	286,736,902	91,036,291
Averaging tax offset	no.	5	4,700	6,870	2,015
	\$	5,928	1,809,944	3,534,503	1,738,092
Termination payment tax offset	no.	25	4,120	4,115	925
	\$	180,183	23,478,507	24,383,727	5,211,960
Commonwealth of Australia benefits & payments tax offset <sup>3</sup>	no.	15	11,970	7,610	700
	\$	5,512	6,053,351	3,697,862	416,117
Total calculated tax offsets	\$	831,304	239,905,033	487,299,615	157,144,745
<b>Total tax offsets</b>	<b>\$</b>	<b>2,314,660</b>	<b>520,709,056</b>	<b>782,124,087</b>	<b>241,274,825</b>

***Taxation statistics 2009–10***

**Table 15: Personal tax**

**Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>**

**Part D: Tax offset items**

		\$75,001-\$100,000	\$100,001-\$250,000	\$250,001-\$500,000	\$500,001-\$1,000,000
Entrepreneurs' tax offset	no.	535	335	90	35
	\$	278,155	164,826	40,285	14,145
Low income tax offset	no.	39,555	59,375	15,110	4,975
	\$	34,751,531	53,020,091	13,384,679	4,311,380
Averaging tax offset	no.	1,175	2,705	955	360
	\$	1,242,071	5,232,330	3,182,409	1,577,617
Termination payment tax offset	no.	470	815	215	100
	\$	2,724,562	5,246,179	1,901,050	604,856
Commonwealth of Australia benefits & payments tax offset <sup>3</sup>	no.	285	585	145	40
	\$	209,039	445,833	114,471	39,481
Total calculated tax offsets	\$	45,253,217	73,379,998	21,217,704	7,375,053
<b>Total tax offsets</b>	<b>\$</b>	<b>98,631,031</b>	<b>193,958,036</b>	<b>82,665,355</b>	<b>61,642,857</b>

***Taxation statistics 2009–10***

**Table 15: Personal tax**

**Taxpayers with business income, selected items, by total business income, 2009–10 income year<sup>1</sup>**

**Part D: Tax offset items**

		\$1,000,001- \$2,000,000	\$2,000,001- \$10,000,000	\$10,000,001 or more	Total
Entrepreneurs' tax offset	no.	15	15	5	<b>303,735</b>
	\$	7,599	5,788	523	<b>141,882,872</b>
Low income tax offset	no.	1,635	845	105	<b>688,455</b>
	\$	1,420,300	778,058	88,805	<b>644,446,445</b>
Averaging tax offset	no.	140	65	5	<b>18,990</b>
	\$	462,022	324,234	5,202	<b>19,114,352</b>
Termination payment tax offset	no.	60	35	5	<b>10,890</b>
	\$	383,992	369,871	15,703	<b>64,500,590</b>
Commonwealth of Australia benefits & payments tax offset <sup>3</sup>	no.	5	5	5	<b>21,360</b>
	\$	1,211	3,882	620	<b>10,987,379</b>
Total calculated tax offsets	\$	2,576,258	1,608,649	123,876	<b>1,036,715,451</b>
<b>Total tax offsets</b>	<b>\$</b>	<b>35,720,235</b>	<b>35,409,849</b>	<b>12,022,404</b>	<b>2,066,472,394</b>